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FILED

JUL - 7 2008

RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND

ADR

PJH

1 RUTAN & TUCKER, LLP
 2 Kaveh Badiei (State Bar No. 215179)
 3 Five Palo Alto Square
 3000 El Camino Real, Suite 200
 4 Palo Alto, CA 94306-9814
 Telephone: 650-320-1500
 Facsimile: 650-320-9905
 kbadiei@rutan.com

5 Attorneys for Plaintiffs
 6 Kenneth Blume and Asia Blume

7 UNITED STATES DISTRICT COURT
 8
 9 FOR THE NORTHERN DISTRICT OF CALIFORNIA

10
 11 KENNETH BLUME and ASIA BLUME,

12 Plaintiffs,

13 v.

14 UNITED STATES OF AMERICA and Does 1
 through 10, inclusive,

15 Defendants.
 16

Case No.

C08-03263

COMPLAINT TO QUIET TITLE TO
CERTAIN REAL PROPERTY

17
 18 This action seeks to clear title to residential real property that has been owned by Plaintiffs
 19 Kenneth Blume and Asia Blume ("Plaintiffs") since April 2, 2007. As their complaint against
 20 defendants United States of America and Does 1 through 10, inclusive (collectively
 21 "Defendants"), Plaintiffs allege as follows:

22 **JURISDICTION AND VENUE**

23 1. This is an action pursuant to, *inter alia*, 28 U.S.C. § 2410 to quiet title with respect
 24 to certain real property as to which the United States of America, Department of the Treasury,
 25 Internal Revenue Service, claims certain tax liens.

26 2. Venue is proper in this judicial district pursuant to 28 U.S.C. § 1391(d) on the
 27 ground that the real property at issue in this case is located in the City of Castro Valley, County of
 28 Alameda, State of California, which is located in this judicial district and on the further ground

1 that some of the Notices of Federal Tax Lien at issue in this case were issued by the Oakland,
2 California office of the Internal Revenue Service of the Department of the Treasury.

3 **INTRODUCTORY ALLEGATIONS**

4 3. Plaintiffs are residents of the County of Alameda, State of California.

5 4. Defendant United States of America contains numerous departments and agencies,
6 including the Department of the Treasury and the Internal Revenue Service within the Department
7 of the Treasury.

8 5. Plaintiffs are ignorant of the true names and capacities of the defendants sued as
9 Does 1 through 10, inclusive, and therefore sue these defendants by such fictitious names.
10 Plaintiffs will amend this Complaint to assert their true names and capacities when they have been
11 ascertained. Plaintiffs are informed and believe and on that basis allege that each of the
12 fictitiously named defendants claims some right, title, estate, lien, or interest in the Property which
13 constitutes a cloud on Plaintiffs' title and that each of the fictitiously named defendants is
14 responsible in some manner for the occurrences alleged and that Plaintiffs' damages were
15 proximately caused by their conduct.

16 6. Plaintiffs are informed and believe and on that basis allege that at all times
17 mentioned herein, each of the defendants has been the agent, servant, employee and/or
18 representative of each of the remaining defendants and, in doing the things alleged in this
19 Complaint, was acting within the scope of his, her or its authority as such agent, servant,
20 employee, and/or representative with the knowledge, permission, consent and/or ratification of the
21 remaining defendants.

22 **THE PROPERTY AND DEFENDANTS' LIENS**

23 7. The real property which is the subject of this action is located at 22690 Canyon
24 Terrace Drive, Castro Valley, California and is more particularly described as:

25 Parcel No. 1:

26 Unit No. 20-01-1, consisting of certain airspace, surface and other
27 elements as shown and described in the Condominium Plan. . . .

28 Parcel No. 2:

1 An undivided one-fourth (1/4th) fee simple interest, as a tenant in
2 common, in and to Lot 20, Tract 6395, filed March 27, 1995, Map
3 Book 217, Pages 54-60, Alameda County Records, Assessor's
4 Parcel Number 417-0283-197 (the "Property").

5 8. The Property is Plaintiffs' personal residence. Plaintiffs acquired the Property for
6 valuable consideration by way of a grant deed from Lisa L. Montalvo, recorded on or about
7 April 2, 2007 in the Official Records of Alameda County, State of California, as Instrument
8 No. 2007127216. At that time, there were no tax liens showing of record against the Property.
9 Plaintiffs were bona fide purchasers of the Property.

10 9. By way of background to Plaintiffs' present ownership of the Property, Kelvin A.
11 Montalvo and Lisa L. Montalvo, as husband and wife, acquired the Property on or about
12 March 27, 2001, by way of a grant deed which was recorded in the Official Records of Alameda
13 County, State of California, as Instrument No. 2001103603.

14 10. On or about November 22, 2004, Kelvin A. Montalvo and Lisa L. Montalvo
15 engaged in an interspousal transfer of the Property by way of an Interspousal Transfer Grant Deed
16 from Kelvin A. Montalvo, as spouse of grantee, to Lisa L. Montalvo, a married woman as her sole
17 and separate property, which was recorded on or about December 8, 2004 in the Official Records
18 of Alameda County, State of California, as Instrument No. 2004542353.

19 11. Plaintiffs are informed and believe and on that basis allege that at all relevant times,
20 Kelvin A. Montalvo's address was 3170 Kirkcaldy Street, Pleasanton, California 94588.

21 12. Defendants have recorded three liens and two amended liens in the Official
22 Records of Alameda County, State of California, which the Defendants have contended at one
23 time or another show of record against the Property. The liens were created by liability solely on
24 the part of Kelvin A. Montalvo, who was not Plaintiffs' grantor but who at all relevant times was
25 the husband of Plaintiffs' sole grantor Lisa L. Montalvo. These liens are discussed in the
26 following paragraphs.

27 13. A true and correct copy of a Notice of Federal Tax Lien in the amount of
28 \$177,259.07 which is dated October 17, 2002 and which was prepared by the Laguna Niguel

1 office of the Internal Revenue Service and recorded on or about October 28, 2002 in the Official
 2 Records of Alameda County, State of California, as Instrument Number 2002487500 (the "2002
 3 Lien") is attached to this complaint as Exhibit 1. Plaintiffs are informed and believe and on that
 4 basis allege that the 2002 Lien has no force and effect and is unenforceable against the Property
 5 because, among other possible reasons, it refers to "Albert Montalvo" rather than Kelvin
 6 Montalvo, which is the name of the taxpayer whose liability gives rise to the 2002 Lien.
 7 Moreover, the 2002 Lien does not refer to the residence address Kelvin A. Montalvo had at the
 8 time, which was 3170 Kirkcaldy Street, Pleasanton, California 94588. Rather, the 2002 Lien lists
 9 a residence address of "3170 Kirkcaldy St., Pleasant, CA 94588."

10 14. Plaintiffs are informed and believe and on that basis allege that Defendants came to
 11 realize that the 2002 Lien was defective because it referred to "Albert Montalvo" and did not refer
 12 to the taxpayer – Kelvin Montalvo – whose liability gave rise to the liability reflected in the 2002
 13 Lien. As a result, Defendants filed an amended lien to set forth the name of the taxpayer as
 14 "Albert Montalvo AKA Kelvin Montalvo." A true and correct copy of a Notice of Federal Tax
 15 Lien in the amount of \$177,259.07 which is dated April 27, 2005 and which was prepared by the
 16 Oakland office of the Internal Revenue Service and recorded on or about May 4, 2005 in the
 17 Official Records of Alameda County, State of California, as Instrument Number 2005177959 (the
 18 "Amended 2002 Lien") is attached to this complaint as Exhibit 2. The Amended 2002 Lien – like
 19 the original 2002 Lien – lists the residence address of the taxpayer as "3170 Kirkcaldy St.,
 20 Pleasant, CA 94588." Plaintiffs are informed and believe and on that basis allege that the
 21 Amended 2002 Lien has no force and effect and is unenforceable against the Property because,
 22 among other possible reasons, Kelvin Montalvo never had any interest in any property described
 23 as "3170 Kirkcaldy St., Pleasant, CA 94588." Plaintiffs are further informed and believe and on
 24 that basis allege that the Amended 2002 Lien has no force and effect and is unenforceable against
 25 the Property because even if the Amended 2002 Lien otherwise had been valid, as of the time the
 26 Amended 2002 Lien was recorded on or about May 4, 2005, Kelvin Montalvo no longer had any
 27 interest in the Property as a result of the Interspousal Transfer Grant Deed which was recorded on
 28 or about December 8, 2004. Plaintiffs also are informed and believe and on that basis allege that

1 simply adding "AKA Kelvin Montalvo" to the notice while concomitantly leaving "Albert
2 Montalvo" as the principal name of the taxpayer would not result in imparting constructive notice
3 that the Amended 2002 Lien would encumber the Property or any other property that at any time
4 might have been owned by Kelvin Montalvo.

5 15. A true and correct copy of a Notice of Federal Tax Lien in the amount of
6 \$15,868.13 which is dated November 24, 2004 and which was prepared by the Oakland
7 office of the Internal Revenue Service and recorded on or about December 1, 2004 in the
8 Official Records of Alameda County, State of California, as Instrument Number
9 2004533333 (the "2004 Lien") is attached to this complaint as Exhibit 3. Plaintiffs are
10 informed and believe and on that basis allege that the 2004 Lien has no force and effect
11 and is unenforceable against the Property because, among other possible reasons, it refers
12 to "Albert Montalvo" rather than Kelvin Montalvo, which is the name of the taxpayer
13 whose liability gives rise to the 2004 Lien. Moreover, the 2004 Lien does not refer to the
14 residence address Kelvin A. Montalvo had at the time, which was 3170 Kirkcaldy Street,
15 Pleasanton, California 94588. Rather, the 2004 Lien lists a residence address of "3170
16 Kirkcaldy St., Pleasanton, CA 94588-0000."

17 16. Plaintiffs are informed and believe and on that basis allege that Defendants
18 came to realize that the 2004 Lien was defective because it referred to "Albert Montalvo"
19 and did not refer to the taxpayer – Kelvin Montalvo – whose liability gave rise to the
20 liability reflected in the 2004 Lien. As a result, Defendants filed an amended lien to set
21 forth the name of the taxpayer as "Albert Montalvo AKA Kelvin Montalvo." A true and
22 correct copy of a Notice of Federal Tax Lien in the amount of \$15,868.13 which is dated
23 May 3, 2006 and which was prepared by the Los Angeles office of the Internal Revenue
24 Service and recorded on or about May 10, 2006 in the Official Records of Alameda
25 County, State of California, as Instrument Number 2006187164 (the "Amended 2004
26 Lien") is attached to this complaint as Exhibit 4. Plaintiffs are informed and believe and
27 on that basis allege that the Amended 2004 Lien – like the Amended 2002 Lien – has no
28 force and effect and is unenforceable against the Property because, among other possible

1 reasons, even if the Amended 2004 Lien otherwise had been valid, as of the time the
 2 Amended 2004 Lien was recorded on or about May 10, 2006, Kelvin Montalvo no longer
 3 had any interest in the Property as a result of the Interspousal Transfer Grant Deed which
 4 was recorded on or about December 8, 2004. Plaintiffs also are informed and believe and
 5 on that basis allege that simply adding "AKA Kelvin Montalvo" to the notice while
 6 concomitantly leaving "Albert Montalvo" as the principal name of the taxpayer would not
 7 result in imparting constructive notice that the Amended 2004 Lien would encumber the
 8 Property or any other property that at any time might have been owned by Kelvin
 9 Montalvo.

10 17. A true and correct copy of a Notice of Federal Tax Lien in the amount of
 11 \$28,872.30 which is dated June 30, 2006 and which was prepared by the Los Angeles office of the
 12 Internal Revenue Service and recorded on or about July 12, 2006 in the Official Records of
 13 Alameda County, State of California, as Instrument Number 2006271122 (the "2006 Lien") is
 14 attached to this complaint as Exhibit 5. Plaintiffs are informed and believe and on that basis allege
 15 that the 2006 Lien has no force and effect and is unenforceable against the Property because,
 16 among other possible reasons, even if the 2006 Lien otherwise had been valid, as of the time the
 17 2006 Lien was recorded on or about July 12, 2006, Kelvin Montalvo no longer had any interest in
 18 the Property as a result of the Interspousal Transfer Grant Deed which was recorded on or about
 19 December 8, 2004. In the 2006 Lien, Defendants identified the taxpayer as "Kelvin A. Montalvo,"
 20 thus in effect acknowledging that the manner in which they had named the taxpayer in the 2002
 21 Lien, the Amended 2002 Lien, the 2004 Lien and the Amended 2004 Lien had been defective. (At
 22 times the 2002 Lien, the Amended 2002 Lien, the 2004 Lien, the Amended 2004 Lien and the
 23 2006 Lien are referred to collectively as the "Liens.")

24 18. Plaintiffs are informed and believe and on that basis allege that none of the Liens
 25 provided Plaintiffs with notice as required by 26 U.S.C. § 6323(a). Section 6323(a) provides that
 26 a federal tax lien shall not be valid against any purchaser until a notice has been filed by the
 27 Secretary of the Treasury which meets the requirements of subsection (f) of 26 U.S.C. § 6323(a).
 28 Plaintiffs are informed and believe and on that basis allege that based on 26 U.S.C. § 6323(f), the

1 Liens did not impart constructive notice to Plaintiffs prior to when they purchased the Property
 2 because the State of California and the County of Alameda in particular maintain a public grantor-
 3 grantee index for the recording of federal tax liens, and the Liens were not entered and recorded in
 4 the public index in such a manner that a reasonable inspection of the index would have revealed
 5 the existence of the Liens. Based on the information contained in the Liens, a reasonable
 6 inspection of the index would not have put Plaintiffs on notice that the 2002 Lien and 2004 Lien
 7 against Albert Montalvo were in fact against Kelvin Montalvo or that the Liens were recorded
 8 against the Property and/or were encumbering the Property. The 2002 Lien and 2004 Lien
 9 incorrectly name the taxpayer as "Albert Montalvo." The Amended 2002 Lien and the Amended
 10 2004 Lien incorrectly name the taxpayer as "Albert Montalvo AKA Kelvin Montalvo." The 2002
 11 Lien and Amended 2002 Lien list a residence address of "3170 Kirkcaldy St., Pleasant, CA
 12 94588," which is not an address where Kelvin Montalvo ever resided or a property which Kelvin
 13 Montalvo ever owned. The 2004 Lien lists a residence address of "3170 Kirkcaldy St.,
 14 Pleasanton, CA 94588," which also is not an address where Kelvin Montalvo ever resided or a
 15 property which Kelvin Montalvo ever owned. Based on the information contained in the Liens, a
 16 reasonable inspection of the index would not have imparted constructive notice to Plaintiffs that
 17 the Liens were recorded against or were encumbering the Property.

18 19. Moreover, inasmuch as Kelvin Montalvo no longer held title to the Property as of
 19 the dates the Amended 2002 Lien, the Amended 2004 Lien, and the 2006 Lien were recorded,
 20 none of these liens could have encumbered the Property.

21 20. Accordingly, Plaintiffs seek to quiet title to the Property as of April 2, 2007, which
 22 is the date they acquired title to the Property, and to clear title to the Property against all adverse
 23 claims of the Defendants, viz., the 2002 Lien, the Amended 2002 Lien, the 2004 Lien, the
 24 Amended 2004 Lien, and the 2006 Lien and any claims being asserted by the fictitiously named
 25 defendants. Although it is Plaintiffs' position that none of the Liens has any force or effect and
 26 that none of them is enforceable against the Property, in the event the court were to determine that
 27 any of the Liens are enforceable, then Plaintiffs seek in the alternative that Defendants' recovery
 28 be limited to no more than the amount they would have received if the Liens had been paid at the

1 time of the transfer of title of the Property from Lisa L. Montalvo to Plaintiffs on or about
2 April 2, 2007.

3 **PRAYER FOR RELIEF**

4 **WHEREFORE**, Plaintiffs pray for judgment against Defendants, and each of them, as
5 follows:

6 1. For a judgment quieting title to Plaintiffs' Property as of April 2, 2007, or, in the
7 alternative, if that is impracticable, as of the date Plaintiffs filed this Complaint, and determining
8 that Defendants, and each of them, have no right, title, estate, lien, or interest in Plaintiffs'
9 Property;

10 2. In the alternative, in the event the court determines any of the Liens are
11 enforceable, that Defendants' recovery be limited to no more than the amount they would have
12 received if the Liens had been paid at the time of the transfer of title of the Property from Lisa L.
13 Montalvo to Plaintiffs on or about April 2, 2007.

14 3. For costs incurred in this action; and

15 4. For such other and further relief as the Court may deem just and proper.

16
17 Dated: July 7, 2008

RUTAN & TUCKER, LLP

18
19 By: 

Kaveh Badiei
Attorneys for Plaintiffs
Kenneth Blume and Asia Blume

EXHIBIT |

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
24000 AVILA ROAD, MAIL STOP 5910
LAGUNA NIGUEL, CA 92677

For Optional Use by Recording Office

Form 668 (Y)(c)

1008 Department of the Treasury - Internal Revenue Service

(Rev. October 2000)

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #14

Serial Number

Lien Unit Phone: (949) 389-4225

102202802

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ALBERT MONTALVO

Residence

3170 KIRKCOLDY ST
PLEASANT, CA 94588

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1996	555-23-7950	08/04/1997	09/03/2007	
1040	12/31/1996	555-23-7950	02/28/2000	03/30/2010	5593.20
1040	12/31/1998	555-23-7950	05/27/2002	06/26/2012	170479.38
1040	12/31/1999	555-23-7950	07/03/2000	08/02/2010	185.99
6702	12/31/1996	555-23-7950	02/09/1998	03/10/2008	500.00
6702	12/31/1998	555-23-7950	09/04/2000	10/04/2010	500.00

Place of Filing

COUNTY RECORDER
Alameda County
OAKLAND, CA 94612

Total \$ 177259.07

This notice was prepared and signed at LAGUNA NIGUEL, CA on this, 27th day of October, 2002.

Signature

L. Alvarez

JOSE P. DE VARRUBIAS

Title

REVENUE OFFICER
(562) 990-3514

34-03-4526

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien)
Rev. 09-73 465 1471 2003 409

Part 1 - Kept By Recording Office

EXHIBIT 1, PAGE 9

EXHIBIT 2

MAR-13-2008 16:02 FROM:

4152275159

TC 94443817

F.9/15

Recording Requested By Internal Revenue
Service When recorded mail to:

INTERNAL REVENUE SERVICE
1301 CLAY ST #1400-S
OAKLAND, CA 94612



2005176959

05/04/2008 02:51 PM

OFFICIAL RECORDS OF ALAMEDA COUNTY
PATRICK O'CONNELL
RECORDING FEE: 7.00



1 PG

For Optional Use by Recording Office

Form 668 (Y)(c) (Rev. February 2004)	9714 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien
Area: SMALL BUSINESS/SELF EMPLOYED AREA #13 Lien Unit Phone: (510) 637-2386	Serial Number 225445405

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ALBERT MONTALVO
AKA KELVIN MONTALVO

Residence 3170 KIRKCOLLY ST
PLEASANT, CA 94588

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1996	555-23-7950	08/04/1997	09/03/2007	
1040	12/31/1996	555-23-7950	02/28/2000	03/30/2010	5593.20
1040	12/31/1998	555-23-7950	05/27/2002	06/26/2012	170479.88
1040	12/31/1999	555-23-7950	07/03/2000	08/02/2010	185.99
6702	12/31/1996	555-23-7950	02/09/1998	03/10/2008	500.00
6702	12/31/1998	555-23-7950	09/04/2000	10/04/2010	500.00

This Notice of Federal Tax Lien amends Notice of Federal Tax Lien
Recording Number 2002487500 filed 10/28/2002 with the Alameda County
Recorder in Oakland, CA to include AKA Kelvin Montalvo.

Place of Filing
COUNTY RECORDER
Alameda County
OAKLAND, CA 94612
Total \$ 177259.07

This notice was prepared and signed at OAKLAND, CA, on this,
the 27th day of April, 2005.

Signature *Cynthia Mackey*
for CYNTHIA MACKEY
Title
REVENUE OFFICER
(510) 637-2303
33-04-2320

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-486, 1971-2 C.B. 409)

Part 1 - kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 80028X

EXHIBIT 2, PAGE 10

EXHIBIT 3

Form 668 (Y)(c) requested by Internal Revenue Service
 Form 668 (Y)(c) requested by Internal Revenue Service

INTERNAL REVENUE SERVICE
 1111 CLAY ST. #1400-S
 OAKLAND, CA 94612



2004533333 12/01/2004 03:04 PM
 OFFICIAL RECORDS OF ALAMEDA COUNTY
 PATRICK O'CONNELL
 RECORDING FEE: 7.00



1 PG

For Optional Use by Recording Office

Form 668 (Y)(c) Rev. February 2004	1872 Department of the Treasury - Internal Revenue Service Notice of Federal Tax Lien
Agent: SMALL BUSINESS/SELF EMPLOYED AREA #13 Len Unit Phone: (510) 637-2386	Serial Number 202216604

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ALBERT MONTALVO

Residence 3170 KIRKCOLDY ST
 PLEASANTON, CA 94588-0000

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2000	555-23-7950	06/28/2004	07/28/2014	11992.63
1040	12/31/2001	555-23-7950	06/28/2004	07/28/2014	3875.50

Place of Filing

COUNTY RECORDER
 Alameda County
 OAKLAND, CA 94612

Total \$ 15868.13

This notice was prepared and signed at OAKLAND, CA on this 1st day of November, 2004.

Signature: <i>Asherwood</i>	Title: REVENUE OFFICER (510) 637-2669	33-04-0226
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NOTES: This notice is prepared by law to take acknowledgment is not assumed to the validity of notice of federal tax lien.
 Form 668 (Y)(c) (Rev. 2-00-04)
 CAT 100-00254

Part 1 - Kept By Recording Office

EXHIBIT 3, PAGE 11

EXHIBIT 4

MAR-10-2008 16:05 FROM:

4152275159

TEL 684443817

P.15/15

Recording Requested By Internal Revenue Service. When recorded mail to:

INTERNAL REVENUE SERVICE
PO BOX 146588 STOP 84203
CINCINNATI, OH 45250-5588

2006187164

05/10/2006 10:19 AM

OFFICIAL RECORDS OF ALAMEDA COUNTY
PATRICK O'CONNELL
RECORDING FEE: \$.00

1 PG

For Optional Use by Recording Office

Form 668 (Y)(c) (Rev. February 2004)	1245 Department of the Treasury - Internal Revenue Service AMENDED Notice of Federal Tax Lien
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Area: SMALL BUSINESS/SELF EMPLOYED AREA 87
Lien Unit Phone: (800) 913-6050Serial Number
288609206

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer ALBERT MONTALVO
AKA KELVIN MONTALVO
*AMENDS SLID #202216604Residence 3170 KIRKCALDY ST
PLEASANTON, CA 94588-2954

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refuted by the data given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6326(c).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2000	XXX-XX-7950	06/28/2004	07/28/2014	11992.63
1040	12/31/2001	XXX-XX-7950	06/28/2004	07/28/2014	3875.50

This Notice of Federal Tax Lien amends Notice of Federal tax Lien
Recording Number 2004533333 filed on 12/01/2004 with the Alameda County
Recorder in Oakland, CA to include AKA Kelvin Montalvo.

Place of Filing

COUNTY RECORDER
Alameda County
OAKLAND, CA 94612

Total \$ 15868.13

This notice was prepared and signed at LOS ANGELES, CA, on this, 03rd day of May, 2006.

Signature *R. A. Mitchell*Title
REVENUE OFFICER
(510) 637-2303

27-04-2320

for CYNTHIA MACKAY.

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-455, 1971-2 C.B. 408)

Part 1 - kept by Recording Office

Form 668(Y)(c) (Rev. 2-2004)
CAT. NO 60026X

EXHIBIT 4, PAGE 12

EXHIBIT 5

Internal Revenue Service
 Service, when requested mail to:

INTERNAL REVENUE SERVICE
 PO BOX 145885 STOR 8-125G
 OAKLAND, CA 94612-8885



2006271122

07/12/2006 01:44 PM

OFFICIAL RECORDS OF ALAMEDA COUNTY
 PATRICK O. CONNELL
 RECORDING FEE \$ 00



1 PG

For Optional Use by Recording Office

Form 668 (Y)(c)

1972 Department of the Treasury - Internal Revenue Service

(Rev. February 2004)

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #7

Serial Number

Lien Unit Phone: (909) 913-6050

300496606

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer KELVIN A MONTALVO

Residence

3170 KIRKCALDY ST
 PLEASANTON, CA 94583-2954

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(d).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1540	12/31/1997	XXX-XX-7950	04/17/2006	05/17/2016	28872.30

Place of Filing

COUNTY RECORDER
 Alameda County
 OAKLAND, CA 94612

Total \$ 28872.30

This notice was prepared and signed at LOS ANGELES, CA on this, 07th day of June, 2006.

Patricia Mackey
 PATRICIA MACKEY

The
 REVENUE OFFICER
 (510) 637-2303

37-04-0000

(NOTE: This notice is not intended to be used as a substitute for the notice of Federal Tax Lien. It is intended to be used as a notice of the lien.)

Part 1 - Kept By Recording Office

Form 668(Y)(c) Rev. 2-2004
 OAS: 0000000000

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